

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> <b>STATE OF IOWA</b>   <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="text-align: center; padding: 5px;"> <b>CITY OF _____, IOWA</b>  <b>DUE: December 1, 2016</b> </div>		<div style="text-align: center;"> <b>16202501000000</b>  <b>Finance Officer</b>  <b>1102 Willis Avenue, Ste 300</b>  <b>Perry, IA 50220</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;">         (Please correct any error in name, address, and ZIP Code)       </div>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	2,437,549		2,437,549	2,422,965
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	2,437,549		2,437,549	2,422,965
Delinquent property taxes	0		0	0
TIF revenues	551,385		551,385	525,462
Other city taxes	1,259,042	0	1,259,042	1,217,272
Licenses and permits	312,691	0	312,691	314,600
Use of money and property	49,291	701	49,992	99,100
Intergovernmental	2,049,710	0	2,049,710	2,026,306
Charges for fees and service	1,272,622	3,578,395	4,851,017	4,298,965
Special assessments	0	0	0	0
Miscellaneous	448,883	6,016	454,899	451,235
Other financing sources	5,293,087	226,938	5,520,025	5,393,857
<b>Total revenues and other sources</b>	13,674,260	3,812,050	17,486,310	16,749,762
<b>Expenditures and Other Financing Uses</b>				
Public safety	1,565,523	0	1,565,523	1,694,685
Public works	2,638,621	0	2,638,621	2,813,488
Health and social services	14,826	0	14,826	15,000
Culture and recreation	1,438,677	0	1,438,677	1,479,182
Community and economic development	205,318	0	205,318	209,852
General government	614,450	0	614,450	652,227
Debt service	2,236,609	0	2,236,609	2,243,764
Capital projects	1,183,439	0	1,183,439	1,395,560
<b>Total governmental activities expenditures</b>	9,897,463	0	9,897,463	10,503,758
Business type activities	0	3,339,233	3,339,233	2,791,755
<b>Total ALL expenditures</b>	9,897,463	3,339,233	13,236,696	13,295,513
Other financing uses, including transfers out	2,543,720	343,901	2,887,621	2,755,103
<b>Total ALL expenditures/And other financing uses</b>	12,441,183	3,683,134	16,124,317	16,050,616
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	1,233,077	128,916	1,361,993	699,146
Beginning fund balance July 1, 2015	1,909,924	2,125,070	4,034,994	3,936,050
Ending fund balance June 30, 2016	3,143,001	2,253,986	5,396,987	4,635,196
<b>Note</b> - These balances do not include \$ <u>0</u> held in non-budgeted internal service funds; \$ <u>544,725</u> held in Pension Trust Funds; \$ <u>0</u> held in Private Purpose Trust funds and \$ <u>0</u> held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 6,383,995	Other long-term debt	\$ 0	
Revenue debt	\$ 315,000	Short-term debt	\$ 64,159	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 12,420,893	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/25/2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Susie Moorhead, Finance Officer	→	515	465-2481	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF PERRY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	1,199,156	864,364		374,029			2,437,549			2,437,549	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,199,156	864,364		374,029	0		2,437,549		T01	2,437,549	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	1,199,156	864,364		374,029	0	0	2,437,549			2,437,549	6
7	<b>TIF revenues</b>			551,385				551,385		T01	551,385	7
8	<b>Other city taxes</b>											
9	Utility tax replacement excise taxes	35,361	28,188		11,010			74,559		T15	74,559	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax	2,783	2,225		800			5,808		T19	5,808	12
14	Hotel/motel tax	102,206						102,206		T19	102,206	13
15	Other local option taxes		1,076,469					1,076,469		T09	1,076,469	14
16	<b>TOTAL OTHER CITY TAXES</b>	140,350	1,106,882	0	11,810	0	0	1,259,042	0		1,259,042	15
17	<b>Section B - LICENSES AND PERMITS</b>	312,691						312,691		T29	312,691	16
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
19	Interest	4,426	31	2,575			608	7,640	701	U20	8,341	18
20	Rents and royalties	41,651						41,651		U40	41,651	19
21	Other miscellaneous use of money and property							0		U20	0	20
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	46,077	31	2,575	0	0	608	49,291	701		49,992	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants		610,537			307,137		917,674		B89	917,674	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	0	610,537	0	0	307,137	0	917,674	0		917,674	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PERRY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		951,807					951,807		C46	951,807	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	3,315	9,148					12,463		C89	12,463	49				
50	Iowa Department of Transportation	16,091						16,091		C89	16,091	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority	3,874						3,874		C89	3,874	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	49,587	35,936		13,981			99,504		C89	99,504	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	72,867	996,891	0	13,981	0	0	1,083,739	0		1,083,739	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	1,378	6,593					7,971			7,971	63				
64	Library service	15,374						15,374		D89	15,374	64				
65	Township contributions	24,952						24,952		D89	24,952	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	41,704	6,593	0	0	0	0	48,297	0		48,297	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	114,571	1,614,021	0	13,981	307,137	0	2,049,710	0		2,049,710	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	2,519,617	A91	2,519,617	73				
74	Sewer							0	943,061	A80	943,061	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport	25,832						25,832		A01	25,832	78				
79	Landfill/garbage	829,755						829,755		A81	829,755	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PERRY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	115,717	A80	115,717	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	2,352	400					2,752		A89	2,752	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	820						820		A89	820	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges	12,384						12,384		A44	12,384	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	36,107						36,107		A03	36,107	98				
99	Library charges	16,445						16,445		A89	16,445	99				
100	Park, recreation, and cultural charges	340,724						340,724		A61	340,724	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Administrative Charges for Services	7,803						7,803			7,803	103				
104	TOTAL CHARGES FOR SERVICE	1,272,222	400	0	0	0	0	1,272,622	3,578,395		4,851,017	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	10,585	68,032			128,580		207,197		U99	207,197	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	49,497				3,758	4,852	58,107	6,016	U11	64,123	110				
111	Fines	17,242						17,242		U30	17,242	111				
112	Internal service charges	1,364						1,364		NR	1,364	112				
113	Other miscellaneous - Specify							0			0	113				
114	Police SRO and Off-Duty OT Reimbursements	47,921						47,921			47,921	114				
115	Insurance Reimbursements	21,103	27,521					48,624			48,624	115				
116	City Property Usage Reimbursements	32,598						32,598			32,598	116				
117	Urban Renewal Loan Payments					35,666		35,666			35,666	117				
118	Confiscated Funds		164					164			164	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	180,310	95,717	0	0	168,004	4,852	448,883	6,016		454,899	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF PERRY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,265,377	3,681,415	553,960	399,820	475,141	5,460	8,381,173	3,585,112		11,966,285	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales					2,754		2,754		NR	2,754	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				2,629,650			2,629,650		NR	2,629,650	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	46,346	446,294		297,629	1,497,073		2,287,342	186,938		2,474,280	127
128	Internal TIF loans and transfers in				373,341			373,341	40,000		413,341	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	46,346	446,294	0	3,300,620	1,499,827	0	5,293,087	226,938		5,520,025	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,311,723	4,127,709	553,960	3,700,440	1,974,968	5,460	13,674,260	3,812,050		17,486,310	132
133												133
134	Beginning fund balance July 1, 2015	12,751	992,730	342,232	39,407	254,469	268,335	1,909,924	2,125,070		4,034,994	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,324,474	5,120,439	896,192	3,739,847	2,229,437	273,795	15,584,184	5,937,120		21,521,304	136
137												137
138												138
139												139
140												140
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF PERRY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1				
2	Police department/Crime prevention — Current operation	1,037,992	388,751					1,426,743		E62	1,426,743	2				
3	Purchase of land and equipment		19,957					19,957		G62	19,957	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation							0		E89	0	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	93,048	16,119					109,167		E24	109,167	13				
14	Purchase of land and equipment		9,478					9,478		G24	9,478	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation							0		E66	0	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	178						178		E32	178	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	1,131,218	434,305		0	0	0	1,565,523			1,565,523	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PERRY		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	11,302	710,516					721,818		E44	721,818	42
43	Purchase of land and equipment		46,993					46,993		G44	46,993	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		109,719					109,719		E44	109,719	48
49	Traffic control safety — Current operation		3,006					3,006		E44	3,006	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		27,413					27,413		E44	27,413	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	44,960	895					45,855		E01	45,855	59
60	Purchase of land and equipment		4,308					4,308		G01	4,308	60
61	Construction		713,811					713,811		F01	713,811	61
62	Garbage (if not an enterprise) — Current operation	541,032	114,330					655,362		E81	655,362	62
63	Purchase of land and equipment		104,110					104,110		G81	104,110	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	51,448	154,778					206,226		E89	206,226	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	648,742	1,989,879		0	0	0	2,638,621			2,638,621	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PERRY		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	14,826						14,826		E32	14,826	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	14,826	0		0	0	0	14,826			14,826	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF PERRY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	286,473	168,920					455,393		E52	455,393	122
123	Purchase of land and equipment		17,073					17,073		G52	17,073	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	108,743	81,504					190,247		E61	190,247	127
128	Purchase of land and equipment		29,020					29,020		G61	29,020	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	511,401	77,857					589,258		E61	589,258	130
131	Purchase of land and equipment	6,476	7,443					13,919		G61	13,919	131
132	Construction		13,664					13,664		F61	13,664	132
133	Cemetery — Current operation	93,600	26,219					119,819		E03	119,819	133
134	Purchase of land and equipment		10,284					10,284		G03	10,284	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	1,006,693	431,984		0	0	0	1,438,677			1,438,677	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation						750	750		E89	750	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		12,200	112,122				124,322		E89	124,322	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	58,177	22,069					80,246		E29	80,246	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	58,177	34,269	112,122	0	0	750	205,318			205,318	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PERRY		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,311	767					10,078		E29	10,078	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	190,828	48,996					239,824		E23	239,824	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	18,142						18,142		E25	18,142	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	60,199						60,199		E31	60,199	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	201,216	71,393			13,598		286,207		E89	286,207	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	479,696	121,156	0	0	13,598	0	614,450			614,450	176
177	Section G — DEBT SERVICE				2,236,609			2,236,609			2,236,609	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	2,236,609	0	0	2,236,609			2,236,609	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Humane Society/RRVT/HMA/18th Street/North St Projects					453,219		453,219			453,219	184
185	Brownfield Project/NSP Project					261,065		261,065			261,065	185
186	Hwy 144 Intersection/Willis Ave Bridge/PD Sallyport Projects					469,155		469,155			469,155	186
187	Subtotal Regular Capital Projects	0	0		0	1,183,439	0	1,183,439			1,183,439	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,183,439	0	1,183,439			1,183,439	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,339,352	3,011,593	112,122	2,236,609	1,197,037	750	9,897,463			9,897,463	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PERRY		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							2,503,453		E91	2,503,453	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							558,370		E80	558,370	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							90,472		E80	90,472	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PERRY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								186,938		186,938	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,339,233		3,339,233	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,339,352	3,011,593	112,122	2,236,609	1,197,037	750	9,897,463	3,339,233		13,236,696	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	7,455	659,851		1,463,073			2,130,379	343,901		2,474,280	255
256	Internal TIF loans/repayments and transfers out			413,341				413,341			413,341	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	7,455	659,851	413,341	1,463,073	0	0	2,543,720	343,901		2,887,621	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,346,807	3,671,444	525,463	3,699,682	1,197,037	750	12,441,183	3,683,134		16,124,317	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						273,045	273,045			273,045	263
264	Restricted	-60,561	1,448,995	370,729	40,165	1,032,400		2,831,728			2,831,728	264
265	Committed							0			0	265
266	Assigned	-27,801						-27,801			-27,801	266
267	Unassigned	66,029						66,029			66,029	267
268	Total Governmental	-22,333	1,448,995	370,729	40,165	1,032,400	273,045	3,143,001			3,143,001	268
269	Proprietary								2,253,986		2,253,986	269
270	Total ending fund balance June 30, 2016	-22,333	1,448,995	370,729	40,165	1,032,400	273,045	3,143,001	2,253,986		5,396,987	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,324,474	5,120,439	896,192	3,739,847	2,229,437	273,795	15,584,184	5,937,120		21,521,304	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF PERRY</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$ 0				Highways.....		L44 \$ 0	
Health.....		M32 0				All other.....		L89 \$ 0	
Highways.....		M44 0							
Transit subsidies.....		M94 0							
Libraries.....		M52 0							
Police protection.....		M62 0							
Sewerage.....		M80 0							
Sanitation.....		M81 0							
All other.....		M89 \$ 0							

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
		Amount - Omit cents
Total salaries and wages paid.....		3,021,451

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 300,000	29U \$ 0	39U \$ 100,000	49U \$ 0	49U \$ 0	49U \$ 200,000	49U \$ 0	I91 \$ 6,750
2. Sewer utility	19U 295,000	29U 0	39U 180,000	49U 0	49U 0	49U 115,000	49U 0	I89 \$ 6,438
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	49U 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	49U 0	I89 0
8. TIF revenue	19U 649,275	29U 0	39U 359,275	49U 290,000	49U 0	49U 0	49U 0	I89 14,097
9. G.O.	19U 5,232,335	29U 2,540,000	39U 1,678,340	49U 6,093,995	49U 0	49U 0	49U 0	I89 124,269
10.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
<b>Total long-term debt</b>	6,476,610	2,540,000	2,317,615	6,383,995	0	315,000	0	151,554

  

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$ 120,000	
Outstanding as of JUNE 30, 2016		64V \$ 64,159	

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014			
		Amount - Omit cents	
\$	248,417,866	x .05 = \$	12,420,893

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 364,347	\$ 0	544,725	5,032,640	5,941,712
	REMARKS V98				